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December 27, 2013

**VIA ECF**

The Honorable Denise L. Cote  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street, Room 1610  
New York, NY 10007-1312

Re: *FHFA v. Goldman, Sachs & Co., et al.*, 11 Civ. 6198 (DLC)

Dear Judge Cote:

We write on behalf of Plaintiff Federal Housing Finance Agency ("FHFA"), and with the consent of Goldman Sachs Defendants, regarding the identification and stipulation of Loan Files and Guidelines in the above-captioned action, pursuant to Paragraph 2 of the Supplemental Expert Scheduling Order dated February 27, 2013 ("Supplemental ESO"). Enclosed hereto is a copy of the parties' Stipulation Regarding Loan File and Guideline Matching ("Stipulation"). Exhibit 1 to the Stipulation identifies the Loan Files and Guidelines to which the parties stipulated in accordance with Paragraph 2 of the Supplemental ESO. Thank you for Your Honor's consideration of this submission.

Respectfully submitted,

/s/ Sascha N. Rand

Sascha N. Rand

Enclosure

cc: All Counsel of Record

**quinn emanuel urquhart & sullivan, llp**

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